

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

CENTRAL EXCISE & CUSTOMS GOLD CONTROL AP No 8 of 2000

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed : NO
to see the judgements?
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy : NO
of the judgement?
 4. Whether this case involves a substantial question : NO
of law as to the interpretation of the Constitution
of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge? : NO
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COMMISSIONER OF CENTRAL EXCISE& CUSTOMS,

Versus

JAYA SHREE INSULATORS

Appearance:

MS PJ DAVAWALA for Petitioner No. 1

MR JOSHI FOR M/S TRIVEDI & GUPTA for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 17/09/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

Heard Ms.P.J. Davawala learned Counsel for the revenue and Mr.Joshi learned Counsel for M/s Trivedi & Gupta for the assessee.

2. Having heard the learned Counsel for the parties, we direct the Central Excise, Customs and Gold Control Appellate Tribunal, West Regional Bench, Mumbai to refer the following question of law to this Court and to submit a statement of case in accordance with law.

"Whether Refractories are inputs eligible for modvat credit under Rule 57-A"

The application stands disposed of accordingly. Rule is accordingly made absolute with no order as to costs.

(M.S.Shah, J) (D.A.Mehta, J)
'Bhavesh'